The Solae[©] Company_∗

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February 15, 2005

Tomoko Shimakawa, Sc.D.
Division of Nutrition Programs and Labeling
Office of Nutritional Products, Labeling and Dietary Supplements
Center for Food Safety and Applied Nutrition
Food and Drug Administration
Room 4A036
5100 Paint Branch Parkway, HFS-830
College Park, MD 20740-3835

RE: 2004Q-0151: Qualified Health Claim Petition: Soy Protein and Cancer

Dr. Shimakawa:

Solae, L.L.C. accepts the request from FDA for a 60-day extension to review docket number 2004Q-0151: Qualified Health Claim Petition: Soy Protein and Cancer. We understand this extension is necessary due to the large volume of health claims the agency is currently reviewing. Please feel free to contact me if there is any further information you require during the review process.

Sincerely,

Gregory L. Paul, Ph.D.

Global Leader, Health & Nutrition

Solae, L.L.C.

20049-0151

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